EXHIBIT 52

UDL LABORATORIES, INC.

Memorandum

To: Sue Powers, Director of Quality Assurance

From: Tom Spaine, Stability Manager

Date: May 5, 2008

Re: Stability Data Review of Digitek (Digoxin Tablets) 0.125 mg and 0.25 mg

---

Digitek has been in the UDL product line since 2000. Currently, we offer the product in UD100, PC300 and Compliance Packs with the UVI base material. The non-commercial lots for both strengths passed challenged conditions (CH), therefore, expiration dating assignment was based on challenged data. UDL has assigned an 18 month expiration date to the product in unit-dose blisters. The product is manufactured by Actavis and is sold to UDL through Mylan Pharmaceutical Inc. (MPI) in bottles. UDL currently has a contract laboratory supporting our stability program for this product.

The stability program has six active studies for the 0.125 mg strength and three for the 0.25 mg strength. Additional active stability studies for the 0.125 mg strength are due to this strength having more packaging configurations. UDL tests the product for potency and dissolution. In reviewing the data for both strengths of Digitek, the potency showed no apparent trending, but did show some variability at the latter testing intervals. The dissolution testing did show variable testing results between intervals and several sporadic S2 dissolutions, but there is no apparent trend to the data. These sporadic S2 dissolutions may be due to the USP changing the dissolution testing methodology in the monograph. Overall, both strengths of this product have shown no-remarkable stability data through the assigned expiration date in the unit-dose package.